VALTER S. ROGERS......President FOREIGN REPRESENTATIVES: THE BECKWITH SPECIAL AGENCY

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FRIDAY, MARCH 5, 1920.

For Women and Children-A Line-Up

The record that the Children's Bureau under Miss Lathrop's administration has made is a more eloquent and convincing argument for giving it permanent status in the Department of Labor and on the annual pay roll than anything that can be spoken or written. ple uppers. It is true that the bureau still has some enemies among exploiters of Young America. It is true that it does a work unknown to generations that Garfield, Lincoln and Andrew Jackson led; and of the lyric beauty of the smooth being "modern" deserves to starve or to come begging year after greensward. Wonder where my being "modern" deserves to starve or to come begging year after golf clubs are? Last time I played year for its appropriation. It is true that it has a woman for its I never saw so many graybeards head, taking the bread out of some man's mouth by so doing. These since I quit reading Santa Claus are distressing facts-to querulous, critical worshippers of the old.

However, the issue in dispute now is not whether the bureau ideas! should or will live, but whether it has lived well enough to have should or will live, but whether it has lived well enough to have vated. Hectic clattering. Saturnine earned the right to be called a daughter of the family and given an lights. Queer old drug store. Musallowance instead of the present annual donation,

Much the same issue faces Congress with Representative Campbell's bill providing for a Woman's Bureau with a woman as director and asking the appropriation for its support partially of \$150,000.

The same work is now being done by the woman industry section of the Department of Labor. But it was a war-conceived emergency cog put into the machine; the argument now is that a steady demand exists for some such agency to aid the 33 per cent of workers of the country who are women.

Here is a second instance where any action will imply format indorsement of work already done. As "new cases" they might not Only a few domino players. And a last. be indorsable, with the Treasury in the condition it is. But they are not new ventures. In each case the principle has been established his idea of writing in bed. Think and begun to be applied.

Children and women are to have special care in the better days that lie ahead. The real question before Congress is one of application of a fine principle.

The Strategy of Scarcity

The famous Boston Symphony Orchestra management is in trouble. The drift of many members is toward the Musicians' Union. Maj. Higginson, as founder and patron, by formal decree blocked this step in his day. His successors have no such prestige, and besides to be "unionized" is now good form for actors, teachers and other folk of the "middle class." So it is not on this issue that the conflict mainly comes.

Rather it is the source of supply of funds necessary to meet the musicians' demands. Maj. Higginson could and did make up deficits. He did it for years. But the directors cannot. They know where \$1,000,000 for endowment can be had, but that will not meet the players' scale. Dispersal of the orchestra seems sacreligious to contemplate by many a family that has bought tickets each season as lunch at the curb and worked until Branch offices are at Berlin, Cobreverently and as certainly as it has paid its pew rent in Trinity them. Church or Kings Chapel. However, it is one thing to revere an institution and another to sacrifice to keep it alive.

In some respects the most important feature of the situation is the lesson that Boston is getting on the part that economics plays in wrote 500 letters to a selected list hand, which is the fourth issue, atcontroversies that are seemingly wholly ethical or aesthetic. The his book had just been published of Sir Conan Doyle. The author of players petitioned for larger salaries just when they did because they "I want to apologize," he wrote, "Sherlock Holmes" wished the periknew they controlled the situation as never before. War has cut down their ranks by practically forbidding migration from Europe -without consulting you, but the since 1914. On the other hand, Philadelphia, Cleveland, Detroit, Minneapolis and Chicago are in the market to get the best players know, however, that you will not for their orchestras.

Boston cannot sit tight now and say virtually, as of yore, "Aut Boston or New York, aut nothing." Representatives of these younger cities' orchestras already have won away good men. Demand exceeds supply. The artist, like the railway man, has to feed, clothe and house himself-possibly others. He is being competed for as never before. He strikes for more in Boston or he migrates to get more in Detroit. Is he condemned? He retorts: "Let he among you profiteers who is not without blame cast the first stone."

The Co-operative Apartment House

The growth of the co-operative movement in dealing with the necessities of life has unquestionably operated to bring about a Breslin. general expansion of the idea and now one hears more about the co-operative apartment house.

With the prevailing scarcity of living quarters within the range of the average income it may be that the plan launched in Scattle will work out for the solution of problems now perplexing rent commissions and similar agencies.

The purpose is to erect an apartment house costing over \$1,000,000 and containing over 1,000 rooms. The structure will be so arranged M. Dell, Miss A. Metz (Woodward that three, four and five-room apartments may be owned by individual families. Tennis courts, playgrounds and large gardens will feature the outside of the building.

It is in the method of financing the project that the extraordinary is presented. Those co-operating in the plan will pay \$100 down and the balance on a rental basis. Fifty per cent of the cost may remain as a mortgage against each apartment. The alluring conveniences for the tenant painted in the preliminary announcement I would not be a blithesome whale makes it seem much like a cross section of Utopia.

To those who have grown weary in the quest of an apartment the thought is indeed alluring, but realty men who have indorsed the plans assert that it is not only a practical idea, but a sound invest-

ment measured by all modern financial standards. Washington has its full complement of progressive and keen realty dealers. They may be depended upon to watch the experiment For me the narrow confined space with the eyes of experience and wisdom and if it works out as outlined the advent of the co-operative apartment house in the National Capital is only a matter of time.

It is to be hoped that President Wilson enjoyed his auto ride as much as the American people enjoyed this sign that he is on the highway to good health again.

Just for safety's sake, before taking Ibanez's advice, and using your wife like a cave man would, find out first how adept she is with the rolling pin.

Anybody who thinks that Jack Dempsey and Mr. Bergdoll would not fight is entitled to scan their array of eminent counsel.

Secret diplomacy in the schools seems to have been just as effective as it was with the European powers.

The Eagle hut is not exactly in the war zone, but there is plenty of fighting about it.

The open season has been declared for straw ballots and the political hunting ground will soon be full of them.

The rising prices give much food for thought and it must make he profiteers weep not to be able to reach it.

New York City

B; O. O. McIntyre

New York, Mar. 4.-Thoughts while strolling around Manhattan: There's something somber about an ocean pier at sunset. The guils skim low. Dock workers herd in groups like tired cattle. Everybody puffs a pipe. An old skipper looking out to sea. A barrel-organ grinding out wanton tunes that no one wants to hear. Smell of fried fish. Brine. Tired cry of a huckster,

touch: narrow last shoes with pur-

dow. Maybe he's having his big dreams. In his stuffy hole thinking A few more years and I'll be old. But I'll always have young

Windows filled with ty with age. steel engravings. One of Pastor Russell. Another of "A Stag at Bay." Still have the red, green and yellow "Persian Specialists-for Men Only." And a medical museum as a side line. Go through the musee and you have every allment debecause I tried it once in St. Louis. Rubberneck wagons always filled

the blase do point you out as vaps. Dining rooms at the Brevoort and few playing cubito. Twain's home on the avenue. I like Mrs. So-and-So entertain Senator do it all day tomorrow. wife will be away.

Wise cynics are New Yorkers Nothing can be put over on them. newspaperman, crammed with ideas, took the city desk of a bis morning paper. He got one of the star reporters to take 50 silver dolthen had him try to sell them for 90 cents each to the home-going crowds on Brooklyn Bridge. used all of his persuasiveness, but couldn't make a sale. The people only smiled knowingly, as much as men's clothes, to the Fifth avenue side of the Waldorf. They carried doubt upon that score.

picks and began digging a hole in The World of Trade is "a monththe street without a permit. The po- ly journal devoted to reconstruclice directed traffic about them. tion." The publishing headquar-They dug all morning. Ate their ters are at Frankfort-on-the-Main.

A New York author recently had the same Frankfort. his first book published. He is after the plates had been made. I lish and in German. be offended." The 500 letters made follows: "I have no ill feeling 500 sales. The book does not men- against you, but we have suffered

The Wall Street Women's Club has never been in any way apologized been organized to teach office man- for or atoned by your people, that ners. Girls that giggle, girls that use office telephones for heau talks and girls that chew gum will so in Hardly a family in the land has esthe primary classes.

New York. March 4.- The following Washingtonians are registered at hotels here today: Hermitage, J. Burns; Grand, H. M. Conolly; H. Fonken; Herald Square, M. J. Kahn, R. L. Maddox: Alcazar, E. O. Atkinson, Arlington W. A. G. Clark; Martha Washington, Miss M. H. Gleason; Park Avenuc. O. A. Terry.

TRADE REPRESENTATIVES. 432 Fourth avenue, 13th floor, James McFarquhart (S. Kann Sons Company); 334 Fourth avenue, 17th floor, J. W. Gray, A. W. Lukel, Miss and Lothrop.)

A DAILY LINE O' CHEER By John Kendrick Bangs

A CHOICE.

A-splashing in the sea; For while he lives on lavish scale He lacks good company.

would not be a comet swift Upon his spacious trip: For while his span's all lilt and lift,

Where man his journey wends, Where daily I may see the face And grip the hands of friends. (Copyright, 1920, by The McClure Newspape Syndicate.)

A Monster Projectile.

One of the largest of projectiles has just been made in England, despite the fact that the war is over On his recent visit to Sheffield, Eng-land, Lloyd George was shown a full-sized model of a monster projectile nearly eight feet in length and weighing close upon two and one-half tons. The Hadfield works and research laboratory of that city combined, are prepared to under-take the production of this mon-ster shell and to guarantee that at thickness of four feet of hardfaced armor, which is equivalent to some eight feet of nickel-steel armor. At ten miles it would perorate two feet of hard-faced armor, nd at its full range—say 25 miles—it would have sufficient energy to perforate an armor plate of about 16 inches in thickness. The muzzla energy of the gun to fire such a projectile would be about 250,000 foot-tons. Such a gun, however, remains to be made, and furthermore, it would require a good-sized war to the such a gun and such as a gun a

Notes By a Washington Observer What Congress Did

Norris Leaves Capital to Head Philadelphia Reserve Bank-Yanks Still on Rhine. · Pershing Back at Work.

Rivington street at dusk. Cor- August, 1916, Mr. Norris, himself a reception he got in the Middle West direct reference to Japan and China. ners flocked with queer looking for- Philadelphia banker, has been ex- on his recent "swing around the eign men wearing spectacles. Look ecutive officer of the Federal Farm circle." At a meeting of 10,000 exlike Berlitz teachers. Children, dir- Loan Bureau, a branch of the service men, Pershing was cheered ty-faced, dancing in the street. Dull Treasury. He had intended to leave uninteruptedly for eleven minutes lozenges of light spring up in the Washington at the end of his four- before he could secure quiet and shops. An old wine cellar given year period next August. Having begin a speech. over to waffles and honey. A sordid sent his resignation to the President this afternoon, to take effect King Joy Lo! Great name for a April 1, he will have filled all but the army list by the War Departchop sucy proprietor. There goes four months of his appointed term. ment's inexplicable scheme of demoanother chink. Looks like he might Until last Thursday Mr. Norris had tions for regular officers with brilhave a dagger up his loose sleve. A no idea that he was being considliant service records in France has tinued nearing of L. C. A. R. Man scription and not analysis. He is Lepers, meeting, mount verno a fine reporter, but an ordinary editor. What he heard the workers top trousers. Waspish waist. Pink committee of directors waited on Two cases which have just come to the landary of the landary point of t have a dagger up his loose sleve. A no idea that he was being consid- liant service records in France has shirt. Shaved neck. And the final him, said he was the unanimous light reveal, first, an officer reduced session. cepted the offer on Manday.

> man peace treaty, many people have derly). forgotten that the American bridgehead on the Rhine (Coblenz) is still held. About 7,000 United States addition to the Rhine garrison, a brigade, dispatched from America with the Danish plebiscite.

Mary Pickford's divorce action in Nevada was almost as much talked about over Washington luncheon tables yesterday as President Wilson's intentions about the treaty. Mary's innumerable admirers at the Capital hope she and ouglas Fairbanks will now decide to do a matrimonial movie for life. Douglas during the world war. himself is "free."

The secret of how Secretary Tumulty divines political events acons before they happen is out at He studies the Washington society columns. If Senator and My orate dinner party Mr. Tumulty diagnoses the list of guests and arrives at sagacious conclusions. The assitant to the President avers that there is a world of wisdom and intea paragraphs if you only know

Philadelphia has lopped off an- | Gen. Pershing is back at his desk other valued limb from the admin- in the old Land Office trying to be istration tree in selecting George just a soldier and not a Presidenw. Norris as successor of E. Pusey tial candidate. The popular myth national morality. Passmore in the governorship of that if he ran "he couldn't get even

choice of their board, and he ac- in rank so that he is now the sub-Although Uncle Sam is not supposed to be "in" for the present on himself of rank inferior to that of for China," as a worthless political ness for him. The life he found proceed to be "in" for the present on himself of rank inferior to that of for China," as a worthless political ness for him. The life he found proceed to be "in" for the present on himself of rank inferior to that of for China," as a worthless political ness for him. The life he found proceed to be "in" for the present on himself of rank inferior to that of the present on himself of rank inferior to that of the present on himself of rank inferior to that of the present on himself of rank inferior to that of the present on himself of rank inferior to that of the present on himself of the present on the present of the present anything connected with the Ger- his former "striker" (personal or- move.

> As a practical blow at H. C. L, members of the Women's City Club of Washington have voted hencefor- \$104.200,000 for fiscal year 1921. ward not to pay more than \$2 a of self-denial proclaim that the price of kid gloves has advanced nearly 300 per cent.

est Inhabitants" proposes to bor- 36. one of the prominent streets individual tablets in memory

March 7 their "Washington's Birth-It is the natal day of Thomas in lieu of a bonus. Garrigue Masaryk, organizer of the ment and first President of their War to Nayy Department. Jan Masaryk, charge d'affaires of Czecho-Slovakia in Washington, will give a reception in honor of his father's seventieth birthday anniversary to diplomatic and society at the Willard next Monday evening. Mme. Emmy Destinn, the Czech prima donna, will sing.

star reporters to take 50 silver dollars, place them on a big tray, and Treaty Status Here Not Interfering With German Economic Plan Delegate Griggsby, of Alaska, introduced bill to provide for the im-

Germany is not waiting her eco- irretrievably into the arms of Bol- Alaska. nomic reconstruction upon such a shevism. And then?" to say, "You can't fool me. I'm a mere detail as America's ratification New Yorker." The same city editor of the treaty of Versailles. A Ger-sent two reporters, dressed in work- man trade paper, just received by ment of commercial relations be-

5 o'clock, and not a soul questioned lence, Cologne, Leipzig, London and tor" is Dr. Curt Abel-Musgrave of

The magazine has already struck somewhat of a practical joker. He some rough water. The copy at of names, in which he stated that tempts the argumentative undoing "for mentioning your name—al-odical a very conservative "bon though it is mentioned flatteringly voyage." The editor retorts with a new apologia of German kultur. All matter escaped my attention until this the trade journal prints in Eng-

Conan Doyle's letter to the editor ton any one of those to whom he so heavily in this country from the we all have a horror of Germany and all things connected with it. caped loss, rich or poor, and all because we were placed in the dilem-NEW YORK HOTEL ARRIVALS | ma of either incurring these losses, or forfeiting our national honor for ever by breaking our solemn prom-

ise to defend Belgium. "We chose the path of honor and duty, but it has cost us dear, and we have no love for those who, as Prince Lichnowsky's report shows, forced us into such a against every effort our statesmen could make. That will be the feeling of all this generation of Britons, but a full admission of error and expression of sorrow may at last bring an appeasement.

In reply, Dr. Curt Abel-Musgrave pays no heed to Doyle's advice that confession" is "good for the soul." On the other hand, Herr Editor sees this as "the question of the hour." "Either our over-powerful enemies wil permit us Germans to live, to co-operate, as free men, not as hired slaves, in the universal tasks of culture, or Germany drops

tween the United States, Great Abel-Musgrave belongs to the in- clerks. creasing number of Germans who periodical is but an economic note in an unceasing journalistic chorus possibly a lullaby-which Germany began to hum quietly months ago into the world's ear. As listed, the

Trade" are: "The World of Trade intends to assist in the work of reconstruction, in particular as regards the re-establishment of ommercial relations between the United States, Great Britain and Germany. The World of Trade is issued

monthly for the beginning.
"The World of Trade will contain articles written in Eng-German and, in special cases. French.

The World of Trade purposes to prevent the self-destruction of Europe, and to teach the most inveterate chauvinist that the nations belonging to the white race must come to some understanding if they wish not to be destroyed. The World of Trade is not

published by enthusiasts and idealists bent on saving the world, but by men standing on the ground of sober political consideration, who do not expect a rapid success, but hard bitter work. Ignorance, animosity, prejudice, stupidity, selfishness and mendacity must be overcome slowly but steadily, step by step. The World of Trade is not

an enterprise founded on a speculative basis and intended to serve money-making interests. The promoters of this enterprise entertain higher aims and feel confident that they deserve the support of all those who are able to appreciate the political and economic importance of their

Our January Foreign Trade; Interesting Movement of Commodities; Comparison of Exports and Imports U. S. S. Oklahoma; to U. S. S. Pennsylvania conn. aviation (Comdr in Chiefy.

Practically all forecasts of our foreign trade in January of this year predicted a decrease in exports below the December figure. It was argued that the condition of foreign exchange would make it impossible to sell the same amount of goods. Nevertheless, when the Department of Commerce published the official figures, it was found that the value of our exports had increased nearly \$50,000,000 over the preceding month. Imports also showed a welcome increase of \$93,000.000 over December. The following table gives the comparative figures for January, 1920, December, 1919, and January, 1919.

December, 1919...... Increase over December, 1919..... January, 1920 Increase over January, 1919..... A complete analysis cannot be made until we know the countries which these exports went, A comparison can, however, be made between the exports of certain important foods and other products in

January, and the preceding month. This comparison is given in the

Exports.

\$731,000,000

Imports.

\$474,000,000

following table: EXPORTS OF CERTAIN COMMODITIES. Per cent Change December Unit. January over December. 1919. Increase. Decrea 1920. 1,312,682 8,480,072 9.519.706 961,143 2,419,546 1,525,989 45 2,211,145 1.756.984 3,432,298 191 433,899 1,264.31 17.092.325 29,440,669 72 142,735,639 135.077.411 2,060,161 11, 76,788.397 478,028,239 450.930.309 249|595,359 228,045,601

mains to be made, and furthermore, it would require a good-sized war to justify its production, so Sir Robert Hadheld's new toy is likely to re-thank in the model stage for a time.

Exports of all cereals except corn and barley decreased from 11 to We'll know the why and when and how of lots of stuff a year from now—but for the present we decreased 5 per cent; lard, compound, milk and mineral oils decreased must wait and patiently anticipat while cotton increased six per cent.

N. A. LUFBURROW.

Yesterday

Notified that owing to storms th funeral of the late Senator Bank-head, of Alabama, would be postponed until today.

Voted, on motion of Senator rom the Shantung reservation all Women appeared before joint committe to plead for Campbell-Kenyon bill establishing a woman's bureau in the Department of Labor.

Sherman, of Illinois, advocated appointment of the board of education and superintendent of schools

Committee on Agriculture con-Foreign Relations Committee con-

Shantung reservation on the ground that it would not benefit China.

Met at noon and adjourned 5:40. Passed legislative, executive and judicial appropriation bill carrying Defeated motion to strike out seclast autumn, has been on duty in spair for short gloves nor more than tion in legislative appropriation bill Schleswig-Holstein in connection

ors. Refused to repeal the Volstead strike out item of \$4,500,000 in leg-Washington's "Association of Old- islative bill for this purpose, 284 to

Passed Tinkham resolution in the Capital with trees bearing have Judiciary Committee investiof gate Attorney General's office rela-District of Columbia men who fell tive to the so-colled Louisiana sugar scandal by vote of 162 to 124. Delegation appeared before Ways Czecho-Slovakians want to make and Means Committee and urged Hicks, of New York, introduced a

republic, who was born at Hodonin. Thompson, of Ohio, introduced a Moravia, on March 7, 1850. His son. bill to provide for additional compensation for former service men. Walsh, of Massachusetts, introduced resolution to authorize the President to maintain and operate

> Lufkin, of Massachusetts, introduced bill to provide any vessel ocumented as a vessel of the Inited States. White, jr., of Maine, introduced

bill to incorporate the Roosevelt emorial Association. to from and in the territory of

Executive sessions were held by

Great Britain and Germany will Columbia over the sundry civil and price to determine the amount of propriation bill, 10:30. save the world." At any rate, his District appropriation bills, respectively. the Naval Affairs Committee.

Packing legislation again before lar he Agriculture Committee. various purposes of "The World of he Department of Labor.

question. Foreign expenditures subcommit-Committee on War Department Expenditures held hearing.

Army Orders

Capt. Edward 1. Edwards, jr., Quarter-master Corps, is relieved from further treat-ment at the United States General Hospital No. 41, Fox Hills, Staten Island, N. Y., is for duty under the direction of the chief. Motor Transport Corps, will proceed to Camp Holabird, Md., and report to the commanding officer motor transport general commanding officer motor transport general depot for duty.

Maj. John T. Conover, Quartermaster Corps, and Second Lieut. Ernest W. B. Neben. Quartermaster Corps, are relieved from their present assignment and duties at Camp Dix. N. J., are detailed for duty under

Camp Dix, N. J., are detailed for duty under the direction of the Chief of Motor Transport Corps, and will proceed to Camp Holabird, Md., and report to the commanding officer Motor Transport General Depot for duty. Lieut. Col. Roland W. Pinger, Ordnance Department, is relieved from duty at Picatinny Arsenal, Dover, N. J., and will proceed Watervliet. N. Y., and report to the mmanding officer Watervliet Arsenal for

Capt. Fred Morris. Ordnance Department. Ordnance for duty.

Naval Orders

Lieut. Martin A. Hatcher (Medical Corps) (12) Det. Navy Recruiting Station, L. Va., to R Barracks, Hampton

Lieut. George W. Stutt (Cl-3) (12)—Det. R. S. New York; to U. S. S. Kittery as Engineer Chief. Lieut. (junior grade) Lester E. Thatcher

S. S. Nero.

Ap. Clk. Wilbur W. Broyderick—Det. U.

S. S. Rainbow; to U. S. S. Black Hawk
duty with Supply Off.

Lieut. (ig) Thomas J. Burke (Chaplain
Corps)—Det. Nav. Tra. Sta., Great Lakes. III.; to U. S. S. Mercy.
Lieut. Andrew L. Burleigh (Dental Corps)
—Det. Nav. Tra. Sta., Great Lakes, III.; Capt. Lyman A. Cotten — Det. Member In the case of property acquired General Board, Nav. Dept.; to command U. prior to March 1, 1913, the return S. S. Galveston.
Lieut. Ralph O. Davis—Det. command U.
S. S. L-4; to U. S. S. Rainbow as Torp. Off.
Ens. Edwin A. Eddiegorde (Supply Corps)
—Det. 12th Nav. Dist.; to U. S. S. Melville

A YEAR FROM NOW. year from now we'll know a cannot; in fact within the coming year a bunch of mysteries

s Asst. to Supply Off.

For instance, then we'll know what gent will play the role of President, and be on hand with eager eyes to see the four year curtain rise.

Full many things will come about before another year is out that we would give a song and dance to be advised of in advance.

N. A. LUFBURROW.

In the Limelight

By George Perry Morris.

lege-bred, speaking several European languages, and not a candidate seven months as a worked in steel John Sharp Williams, of Mississ- plants, coal mines, an iron foundry, teachers by Mrs. Josephine C. Pres

wife; he supported himself. His the Federal Reserve Bank. Since the A. E. F., vote" was belied by a Lodge, of Massachusetts, to strike quest was one of practical psychology, unmixed with any Freudian nedy streets northwest, 8 p. m. "What's on the Mind of the Work- by B. Y. Morrison, and motion picer?" He thinks he knows now, and tures, Church of the Covenant, 7:31 his information he intends to use in p. m. management of his own business. Fortunately he conceives that he Sons of Veterans, Pythian Temple

has a duty to other business men, 8 p. m. and he is telling his story and giv-ing his conclusions in addresses before chambers of commerce, manufacturers' associations, city clubs. cludes sessions on the Agricultural forums and the like. Doctrinaire Appropriation bill, and will present solvers of the industrial problem won't get much satisfaction out of his talk. His long suit is in detinued hearing of L. C. A. R. Mar- scription and not analysis. He is Lepers, guage of the informant, profanity Brien, Chevy Chase School, 8 p. and all. It is not the record of a "proper" welfare worker pitching his narrative to the crowd he pipes was real. He tells his capitalistic friends some real facts in a real-

All the teachers and scientists of the universities, colleges and government departments do not succumb to the lure of larger salaries. seductive as they may be from the economic standpoint. A large Eastern chemical manufacturing comick J. Mulling from the University Minnesota, where he is dean of the College of Pharmacy. Note the idealistic character of his reply: fields in which I could not do work that I would regard as at least equivalent to the kind of work I am now doing. Without equal give up what has so far been my street northwest, 7:20 p. m. purchase of swamp and arid lands life work. Next to my family, the college of pharmacy has my heart Czecho-Slovak independence move- bili to transfer Chapman Field from course, if a man will be old-fashand my paramount interest. ioned enough to love his work and the institution he serves, and will talk in terms of the "heart" must expect such action as this ex-

Income Tax. Facts You Should Know

Many taxpayers last year realized large profits from the sale of propmust be accounted for in their return of income. Profit from such transactions is taxable income of The fundamental object of "The mittee on the legislative bill of it may have actually accrued in World of Trade" is the re-establishnounced that he would not ask the of the profit accrued prior to March Rules Committee to put back in the 1, 1913, when the first income tax Britain and Germany. Possibly Dr. bill the \$240 bonus for government law went into effect, it is not tax-

believe that "eventually only an al- the Appropriations Committee and value of the property of March 1, its subcommittee on the District of 1913, is deducted from the selling propriation bill, 10:30; District ap-For example, real estate Naval appropriation again before rapidly in value, so that on March 1, Shubert-Garrick—"Man and Woman."

1913, is was worth \$15,000, and simiPoli's—"Fifty-Fifty." pieces sold for that price. In 1919 it was sold for \$17,500. Labor Committee held hearing profit is \$7.500, but as on March 1, ver bill for Women's Bureau of 1913, its fair market value was \$15.000, only the difference between cutive session over immigration which it was sold, or \$2,500, is taxable income.

Deductions Allowed.

In the purchase and sale of real estate, brokers' fees, commissions lawyers' fees, stamp taxes, recording fees, etc., are considered part of the cost and may be deducted from the selling price in ascertaining profit. The rule is the same where personal property is bought and sold at a profit.

If, in order to sell for a higher price, the property is bettered or improved, as by the erection of a building, the expense of such improvement may be added to the cost and deducted by the owner, in determining the amount of his profit. The above items, if deducted from was made, can not later be considered in arriving at the profit, or, in other words, can not be included as a business expense and also as a part of the cost of property.

Selling Price. The selling price of property in-

cludes promissory notes, securities or anything accepted as cash, and the profit must be included as inwhen received, Installment relieved from duty at Raritan Arsenal. sales involving a relatively smal etuchen, N. J., and will proceed to Washinitial payment and deferred payington. D. C., and report to the Chief or ments are governed by special sales involving a relatively small ments are governed by special Treasury regulations. The profit upon an installment sale is apportioned to each installment and is only reported for taxation as col-Except where these special regulations for installments sales apply, notes, mortgages, and other ered as if the entire price was paid In case any notes should be worthless, or a deferred payment cannot be collected when due, the Lieut. Clarence L. Howard (Cl-3) (12)—

Det. R. S. New York; to U. S. S. Maumee taxpayer, after exhausting every reasonable means for collection, may charge the amount off as a bad debt in a subsequent year. The sale of the property is regarded as a tion of the notes as a new item. The return must show the kind of to the jail. Latterly, because of adproperty on which the profit was realized, the name and address of

the purchaser or broker, the sale price, date acquired, cost or market quired prior thereto, cost of subsequent improvements, if any, and depreciation subsequently sustained. No Speculative Profits. In the case of property acquired

must show how the fair value of date is determined. In the case of real estate, machinery, merany relevant evidence may be considered, such as the opinion of experts, prices asked or offered for other facts. The value as of that dimensions known as the date should not include any prospec-In determining the profit on the of bread and a pint of water.

the proper allowance for deprecia- black hole of Calcutta. realized in the taxable year.

Events of Today

District D. A. R., mass meeting Memorial Continental Hall. 10 n. m Georgetown University Law School, prize debate, law school building, 8 p. m.

George Washington University for the poor-house, recently spent debate, 1736 G street northwest Central High School, lecture

Sixth Presbyterian Church.

William B. Cushing Camp, No. 2

Ladies' Aid Society of Hamline Church, 8 p. m.

Washington State and Alaska ciety, address by Senator Poindex, ter, Thomson School, 8 p. m. Washington Auxiliary Mission to

St. Elizabeth's Hospital branch chapel of old center building, hos Y. W. C. A. booklovers' hour, 133 street northwest, 8 p. m.

Mason House, class in interior decoration, 1606 Twentieth street United States Public Health Serv ice, address for women by Dr. Edith S. Coale, 1408 Pennsylvania avenue northwest, 7:30 p. m. Community Service Club. No. 1 dancing and bowling, 918 Tenth street northwest, 7:30 p. m. Sixty-third Infantry, camp dance

East Potomac Park, 8 p. m.

Marine detachment, camp dance Quantico, Va., 8 p. m. Club Events Ohio Girls' Club, meeting, Wilson Normal School, 8 p. m. St. Pauls' Mothers' Club, meet ing, 34 T street northwest, 8 p. m. Community Service Club No. 8. affirmative opportunities I could not bowling and dancing, 918 Tenth

> Fraternal Events. Lebanon Lodge, No. 7, F. A. A. M. Rathbone Temple No. 9, Pythian Sisters, meeting.

Community Center Events.

Park View Social Club, dance

Park View Community Center, Pollyanna Club, taffy pull, South east Community Center, 8 p. m. Federal Employes' Union, No. 2, dance, the Arcade, Fourteenth street and Park road northwest, 8 p. m.

Senate. Finance, various bills, executive, 0:30 a. m. Commerce, shipping, 2:30 p. m. Special committee, hearing, Martens, 10:30 a. m.

Interstate-Bridge bill, Albany, Y., 10:30. Rules-Hearing on \$50,000,000 loar o European countries, 10:30. Military Affairs-10:30. Agriculture-Meat packers, 10 Exp. War Department, subcom-Foreigh Expenditures-

Graves Registration Service, 10:30. Appropriations-Sundry civil ap-Exp. Teasury Department

Poli's-"Fifty-Fifty."

National-"Ben Hur."

Crandall's Metropolitan -"Piccadilly Jim. Immigration Committee held ex- that amount and the amount for Moore's Rialto - Norma Talmadge in "A Daughter of Two World Loew's Palace - Dorothy Dalton in "Black

> B. F. Keith's-Vandeville Crandall's-Lieut, Lockkar in "The Great Moore's Garden-"On With the Dance." Moore's Strand - Hope Hampton in

Loew's Columbia-Olive Thomas in Yonder. osmos-Continuous vaudeville and pictures. Crangall's Knickerbocker-Earle Williams in "The Fortune Hunter. Gayety-Jean Bedini's "Peek-a-Roo.

Round the Town

Folly-"Girls, Girls, Girls,"

Jaunting With Capt. J. Walter Mitchell.

It is time for the poet to sing Of the things that may spring in the spring

Of the peace treaty hope, Of the "wet" and "dry" dope, the price that potatoes may bring. -Mrs. J. W. M.

Motor Service Needed.

When "Bob" dropped dead in line of duty several days ago, the employes of the District morgue became hopeful that their dream of motor vehicles for that uncanny branch of the public service will come true. "Bob" was the veteral horse that hauled the official "dead wagon" about the District on its rounds to gather in the unclaimed dead and the remains of those who died from accident or homicide. Morguemaster WILL SCHONE-BERGER informs me that "Bob" originally was a spirited fire horse. the ancient "Black Maria" that conveys prisoners from the police courts

vancing years, he was sent to the morgue. Friends of the morgue service express the hope that the District Commissioners will now secure for the morgue one of the thousands of autos used in the war period and now discarded.

Replica of "Glad Room."

In the old days when the District workhouse for men was on Nineteeth street, southeast, and the late SAM ARNOLD was superintendent chandise, or other property which of that branch, prisoners who redoes not have a public market price, fused to work in the chain-gang were disciplined until they conse ed to perform the tasks assigned to them. The first degree was a persimilar property at that time, and fectly bare cell room of rather large pective or speculative profits, but from 24 to 48 hours in this apart-should represent the price at which ment, which was without chairs, the property could have been sold beds or other furniture. His fare under conditions then existing. for 24 hours consisted of a half lost sale of property the amount of de- If the prisoner still persisted preciation as well as the actual cost refusing to work after his term in of such property must be consid- the "glad room," he was taken to ered. For example, an owner sells an underground dungeon as dark as in 1919 for \$16,000 a building which erebus and kept there until

Figuring 3 per cent annually as hours after his introduction into the

yielded, which usually was several

the total allowance is \$1,440. I am informed that fractious, which amount must be included in prisoners at the District jail are ashis profit on the transaction. Be-cause the depreciation represents a known as "the silence cell." It is loss in prior years it may not be said the silent treatment is just as deducted in ascertaining the profits 1system.